

**Amendments to the Abstract**

Please **amend** the Abstract to read.

An Linear Time Code (LTC) receiver ~~(10)~~ for receiving and decoding a LTC frame of the type used in connection with film and television and accompanying audio includes a first counter ~~(12)~~ that measures the number of reference clock periods within the duration of a bi-phase mark signal interval to yield a timing reference for extracting the payload from the LTC frame. A second counter ~~(16)~~ detects a sync field within the LTC frame to establish the LTC frame direction. A third counter ~~(18)~~ serves to count the number of symbols in the LTC frame. A state machine ~~(12)~~ responsive to the counts of the first, second and third counters ~~(14, 16, 18)~~, serves to (a) detect a valid synchronization sequence within an incoming LTC frame; (b) determine the LTC frame direction, (c) decode (extract) payload information from the LTC frame; and (d) transfer the payload information in an order determined by the LTC frame direction.